

FYE 2009 Review - Annual Financial Report

School District: Menifee County
 Audit Firm Name: White & Associates, PSC
 Date: 1/6/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	1,001,609.84	1,001,609.84	0.00	1,001,610.00	-0.16	
Revenue (State) - 3900 (On-Behalf Payments)	995,853.56	1,606,090.72	-610,237.16	0.00	1,606,090.72	
Revenue (State) - 3XXX (Not 3900)	6,130,312.19	6,130,312.19	0.00	7,736,403.00	-1,606,090.81	
Revenue (Federal) - 4XXX	115,198.57	115,198.57	0.00	115,199.00	-0.43	
Total Revenues	8,242,974.16	8,853,211.32	-610,237.16	8,853,212.00	-0.68	
Expenditures-Not including Transfers Out or On Behalf	6,640,061.48	6,647,155.69	-7,094.21	8,104,949.00	-1,457,793.31	Difference is due to on behalf expenditures, \$1,606,091 and transfers out for debt service, \$148,297.
Expenditures-On Behalf	995,853.56	1,606,090.72	-610,237.16	0.00	1,606,090.72	
Total Expenditures	7,635,915.04	8,253,246.41	-617,331.37	8,104,949.00	148,297.41	Difference is transfers out for debt service, \$148,297 included in expenditures above and in other financing uses, below.
Excess (Deficiency) of Revenues Over Expenditures	607,059.12	599,964.91	7,094.21	748,263.00	-148,298.09	
Other Financing Sources - Not Transfers In	300.00	300.00	0.00	300.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	113,036.94	148,297.44	-35,260.50	0.00	148,297.44	Difference is in transfer out for debt service recorded as debt service, not transfer out, in AFR.
Other Financing Uses - Transfers Out Only	27,853.00	27,853.00	0.00	176,150.00	-148,297.00	Difference is in transfer out for debt service recorded as debt service, not transfer out, in AFR.
Total Other Financing Sources, Uses and Transfers	-140,589.94	-175,850.44	35,260.50	-175,850.00	-0.44	
Net Change in Fund Balance	466,469.18	424,114.47	42,354.71	572,413.00	-148,298.53	Difference is due to program error above; transfers out for debt service, \$148,297 included in expenditures and in other financing uses.
Beginning Fund Balance - July 1	722,276.74	722,276.74	0.00	722,277.00	-0.26	
Ending Balance - June 30	1,188,745.92	1,146,391.21	42,354.71	1,294,690.00	-148,298.79	
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	995,853.56	1,606,090.72	-610,237.16	1,606,091.00	-0.28	On behalf payment amounts are reported in the audit on page 38, note P.
On-Behalf Expenditures by Fund	995,853.56	1,606,090.72	-610,237.16	1,606,091.00	-0.28	On behalf payment amounts are reported in the audit on page 38, note P.
Difference	0.00	0.00	0.00	0.00	0.00	

Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	102,740.03	102,740.03	0.00	102,740.00	0.03	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	688,841.04	688,841.04	0.00	688,841.00	0.04	
Revenue (Federal) – 4XXX	1,020,475.55	1,020,475.55	0.00	1,020,476.00	-0.45	
Total Revenues	1,812,056.62	1,812,056.62	0.00	1,812,057.00	-0.38	
Expenditures-Not including Transfers Out and not 0280	1,777,141.19	1,777,141.19	0.00	1,777,141.00	0.19	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,777,141.19	1,777,141.19	0.00	1,777,141.00	0.19	
Excess (Deficiency) of Revenues Over Expenditures	34,915.43	34,915.43	0.00	34,916.00	-0.57	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	27,853.00	27,853.00	0.00	27,853.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	62,768.43	62,768.43	0.00	62,768.00	0.43	
Total Other Financing Sources, Uses and Transfers	-34,915.43	-34,915.43	0.00	-34,915.00	-0.43	
Net Change in Fund Balance	0.00	0.00	0.00	1.00	-1.00	Rounding difference - amount should be \$0.
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	1.00	-1.00	
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

Fund 310 (Capital Outlay) (310)

Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	102,768.00	102,768.00	0.00	102,768.00	0.00
Total Revenues	102,768.00	102,768.00	0.00	102,768.00	0.00
Expenditures-Not including Transfers Out	21,088.00	21,088.00	0.00	21,088.00	0.00
Total Expenditures	21,088.00	21,088.00	0.00	21,088.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	81,680.00	81,680.00	0.00	81,680.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	34,599.00	34,599.00	0.00	34,599.00	0.00
Total Other Financing Sources, Uses and Transfers	-34,599.00	-34,599.00	0.00	-34,599.00	0.00
Net Change in Fund Balance	47,081.00	47,081.00	0.00	47,081.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	19,497.00	-19,497.00
The difference in beginning fund balance is due to escrowing the fund balance at 6/30/08.					
Ending Balance - June 30	47,081.00	47,081.00	0.00	66,578.00	-19,497.00

Fund 320 (Building) (320)

Revenue (Local) - 1XXX	91,260.00	91,260.00	0.00	91,260.00	0.00
Revenue (State) – 3XXX	275,109.00	275,109.00	0.00	275,109.00	0.00
Total Revenues	366,369.00	366,369.00	0.00	366,369.00	0.00
Expenditures-Not including Transfers Out	340,357.15	340,357.15	0.00	0.00	340,357.15
Difference is due to classification difference of transfer out for debt service between AFR and audit.					
Total Expenditures	340,357.15	340,357.15	0.00	0.00	340,357.15
Excess (Deficiency) of Revenues Over Expenditures	26,011.85	26,011.85	0.00	366,369.00	-340,357.15
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	340,357.00	-340,357.00
Difference is due to classification difference of transfer out for debt service between AFR and audit.					
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-340,357.00	340,357.00
Net Change in Fund Balance	26,011.85	26,011.85	0.00	26,012.00	-0.15
Beginning Fund Balance - July 1	0.00	0.00	0.00	36,779.00	-36,779.00
The difference in beginning fund balance is due to escrowing the fund balance at 6/30/08.					
Ending Balance - June 30	26,011.85	26,011.85	0.00	62,791.00	-36,779.15

Fund 360 (Construction) (360)

Revenue (Local) - 1XXX	1,211.16	1,211.16	0.00	1,211.00	0.16
Revenue (State) – 3XXX	39,285.00	39,285.00	0.00	39,285.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00
Total Revenues	40,496.16	40,496.16	0.00	40,496.00	0.16
Expenditures-Not including Transfers Out	88,010.60	88,010.60	0.00	88,011.00	-0.40
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00
Total Expenditures	88,010.60	88,010.60	0.00	88,011.00	-0.40
Excess (Deficiency) of Revenues Over Expenditures	-47,514.44	-47,514.44	0.00	-47,515.00	0.56
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	97,367.43	97,367.43	0.00	97,367.00	0.43
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	97,367.43	97,367.43	0.00	97,367.00	0.43
Net Change in Fund Balance	49,852.99	49,852.99	0.00	49,852.00	0.99
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	49,852.99	49,852.99	0.00	49,852.00	0.99
On-Behalf Payments Comparison - Fund 360					
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00
Fund 400 - Debt Service Fund					
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00
Revenue State (3XXX)	0.00	0.00	0.00	160,855.00	-160,855.00
Total Revenues	0.00	0.00	0.00	-160,855.00	160,855.00
					Program error - calculated incorrectly - amount should be positive.
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	662,879.00	-662,879.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
					Program error - amount should be \$662,879.
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-160,855.00	160,855.00
					Program error - calculated incorrectly - amount should be \$(502,025).
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	793,476.00	-793,476.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	780,229.00	-780,229.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	488,655.00	-488,655.00
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-475,408.00	475,408.00
					Program error - calculated incorrectly - amount should be \$501,901
Net Change in Fund Balance	0.00	0.00	0.00	-636,263.00	636,263.00
					Program error - amount should be \$(123).
Beginning Fund Balance - July 1	0.00	0.00	0.00	164.00	-164.00
Ending Balance - June 30	0.00	0.00	0.00	-636,099.00	636,099.00
					Program error - amount should be \$41..

Fund 410 - Debt Service Fund - SFCC

Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
Total Governmental Funds						
Total Revenues - Governmental Funds	10,564,663.94	11,174,901.10	-610,237.16	11,014,047.00	160,854.10	Differences are due to Program Errors in Fund 400.
Total Expenditures - Governmental Funds	9,862,511.98	10,479,843.35	-617,331.37	9,991,189.00	488,654.35	Differences are due to Program Errors in Fund 400.
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	702,151.96	695,057.75	7,094.21	1,022,858.00	-327,800.25	Differences are due to Program Errors in Fund 400.
Total Other Financing Sources, Uses and Transfers - Governmental Funds	-112,736.94	-147,997.44	35,260.50	-963,762.00	815,764.56	Differences are due to Program Errors in Fund 400.
Net Change in Fund Balance - Governmental Funds	589,415.02	547,060.31	42,354.71	59,096.00	487,964.31	Differences are due to Program Errors in Fund 400.
Beginning Fund Balance - July 1 - Governmental Funds	722,276.74	722,276.74	0.00	778,717.00	-56,440.26	
Ending Fund Balance - June 30 - Governmental Funds	1,311,691.76	1,269,337.05	42,354.71	837,813.00	431,524.05	Differences are due to Program Errors in Fund 400.

Food Service - Funds 51 and 81 (510) (810)

Operating Revenue - Not Interest Income (Local) - 1XXX	152,956.80	152,956.80	0.00	152,957.00	-0.20
Total Operating Revenues	152,956.80	152,956.80	0.00	152,957.00	-0.20
Expenditures-Not including Transfers Out or On-behalf	598,991.14	627,528.19	-28,537.05	661,845.00	-34,316.81
Expenditures-On Behalf	34,316.44	34,316.44	0.00	0.00	34,316.44
Expenditures - Depreciation Only (Fund 81)	0.00	15,121.44	-15,121.44	15,121.00	0.44
Total Operating Expenses	633,307.58	676,966.07	-43,658.49	676,966.00	0.07
Operating Income (Loss)	-480,350.78	-524,009.27	43,658.49	-524,009.00	-0.27
Non-Operating Revenue - Interest Income Only (Local) - 1510	318.33	318.33	0.00	318.00	0.33
Revenue (State) – 3XXX	7,301.00	7,301.00	0.00	41,617.00	-34,316.00
Revenue (State) - 3900 (On-Behalf Payments)	34,316.44	34,316.44	0.00	0.00	34,316.44
Donated Commodities – 4550	0.00	32,726.00	-32,726.00	32,726.00	0.00
Revenue (Federal) - 4XXX, not 4550	447,857.00	447,857.00	0.00	447,857.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	489,792.77	522,518.77	-32,726.00	522,518.00	0.77
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	9,441.99	-1,490.50	10,932.49	-1,491.00	0.50
Beginning Net Assets - July 1	12,038.40	12,038.40	0.00	12,038.00	0.40
Beginning Net Assets - July 1	0.00	0.00	0.00	90,572.00	-90,572.00
					Difference is Fund 81 beginning fund balance; to be determined.
Fund 51 and 81 Ending Net Assets - June 30	21,480.39	10,547.90	10,932.49	101,119.00	-90,571.10

Day Care Operations - Fund 52

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education operations - Fund 54

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Funds - 5X

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Total Proprietary Funds					
Total Operating Revenues - Proprietary Funds	152,956.80	152,956.80	0.00	152,957.00	-0.20
Total Operating Expenses - Proprietary Funds	633,307.58	676,966.07	-43,658.49	676,966.00	0.07
Operating Income (Loss) - Proprietary Funds	-480,350.78	-524,009.27	43,658.49	-524,009.00	-0.27
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	489,792.77	522,518.77	-32,726.00	522,518.00	0.77
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) - Proprietary Funds	9,441.99	-1,490.50	10,932.49	-1,491.00	0.50
Net Assets, July 1, 2008 - Proprietary Funds	12,038.40	12,038.40	0.00	102,610.00	-90,571.60
Net Assets, June 30, 2009 - Proprietary Funds	21,480.39	10,547.90	10,932.49	101,119.00	-90,571.10
Fiscal Agent Funds - Fund 6X					
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Total Deductions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Trust and Agency Funds - Fund 7XXX

Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Total Deductions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Total Fiduciary Funds					
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Fund 51 On-Behalf Payments Comparison					
Fund 51 - On-Behalf Revenues	34,316.44	34,316.44	0.00	34,316.00	0.44 On behalf payment amounts are reported in the audit on page 38, note P.
Fund 51 - On-Behalf Expenditures	34,316.44	34,316.44	0.00	34,316.00	0.44 On behalf payment amounts are reported in the audit on page 38, note P.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (0740)					
Depreciation Expense - Fund 8	0.00	453,270.71	-453,270.71	453,271.00	-0.29 See audit report, page 31, Note D.
Depreciation Expense - Fund 81	0.00	15,121.44	-15,121.44	15,121.00	0.44 See audit report, page 31, Note D
On-Behalf Payments Comparison - Total All Funds					
On-Behalf Payments (AFR - KDE Web)	1,030,170.00	1,640,407.16	-610,237.16	1,640,407.15	0.01
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00 On behalf payment amounts are reported in the audit on page 38, note P. Fund 1 - \$1,606,091 and Fund 51 - \$34,316, total - \$1,640,407.
On-Behalf Payments (Audit - KDE Web)	-1,030,170.00	-1,640,407.16	610,237.16	-1,640,407.15	-0.01
Government Assets - Fund 8					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Food Service Assets - Fund 81

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Day Care Assets - Fund 82

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education Assets - Fund 84

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Fund Assets - Fund 8X

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Total Fixed Assets

Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Total Deductions - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Change in Total Fixed Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fixed Assets	0.00	0.00	0.00	0.00	0.00